

Revenue Reserves	Opening balance £	Forecast transfers in £	Forecast transfers out £	Forecast closing balance £	Description of reserve
Better Care Fund	(3,399,541)	0	1,402,000	(1,997,541)	Funds directed by the BCF Board.
Business Rates Section 31 Grant Reserve	(23,052,535)	0	0	(23,052,535)	This relates to additional s31 grant to cover for the Covid-19 reliefs granted to businesses.
Business Rates Volatility Reserve	(3,193,668)	0	0	(3,193,668)	To cover any deficits on business rate collection.
Community Infrastructure Levy Revenue	(329,090)	0	0	(329,090)	CIL contributions to revenue costs.
Covid-19 General Reserve	(2,143,972)	0	2,143,972	0	To meet funding gap in 2022/23 due to the impact of the pandemic, identified in the MTFP.
Insurance Reserve	(901,064)	0	100,000	(801,064)	To fund insurance claims.
Grant funded future commitments reserve	(2,927,866)	(18,019)	1,577,231	(1,368,654)	New burdens and other unringfenced government grants that have not been utilised by services in year but will be required in future years.
Optalis Development Reserve	(380,747)	0	380,747	0	Optalis Board agreed that this would be provided to offset the Central Management costs (Current Budget gap £400k)
Property Reserve	(500,000)	0	59,000	(441,000)	Funding property specific one-off costs.
Public Health Fund	(587,984)	0	193,000	(394,984)	Ring-fenced Public Health Grant.
Arts funding reserve	(140,000)	0	0	(140,000)	Specific funding for the arts.
Safeguarding Reserve	(194,018)	0	170,000	(24,018)	Use to fund in year spend - reported at M4
Building Control Reserve	69,241	(69,241)	0	0	Deficit from the joint service to be met from future fees & charges.
Grave Maintenance Reserve	(7,535)	0	0	(7,535)	To meet expenditure on closed graveyards.
Nature Reserve Maintenance Fund	(122,682)	0	0	(122,682)	Arthur Jacobs Nature Reserve.
Old Court Maintenance Reserve	(16,434)	0	0	(16,434)	Art Centre in Windsor
Total earmarked reserves	(37,827,894)	(87,260)	6,025,950	(31,889,204)	

School Reserves					
Schools Forum De delegated school services	(547,029)	0	0	(547,029)	Funding passed back (de-delegated) for school services with Schools Fourum approval.
Sensory Consortium Service	(245,457)	0	70,000	(175,457)	Berkshire joint arrangement for specialist ducation support.
Schools Revenue Balances	(3,003,155)	0	0	(3,003,155)	School specific reserves.
DSG Adjustment Account	2,046,845	0	420,000	2,466,845	Ringfenced deficit on education services held separately from general fund.
Total schools reserves	(1,748,796)	0	490,000	(1,258,796)	